

Marquette County Medical Care Facility

**Financial Report
with Additional Information**

December 31, 2003

AUDITING PROCEDURES REPORT

Issued under P.A. 2 of 1968, as amended. Filing is mandatory.

Local Government Type: <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name: <u>Marquette County MCF</u>	County Marquette
Audit Date 12/31/03	Opinion Date January 28, 2004	Date Accountant Report Submitted To State:	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.


We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations.

You must check the applicable box for each item below:

- | | |
|---|---|
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91] or P.A. 55 of 1982, as amended [MCL 38.1132]) |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reports on individual federal assistance programs (program audits).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Single Audit Reports (ASLGU).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Certified Public Accountant (Firm Name): PLANTE & MORAN, PLLC			
Street Address 67 West Michigan Avenue, Suite 500	City Battle Creek	State MI	ZIP 49017
Accountant Signature 			

Marquette County Medical Care Facility

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Independent Auditor's Report

Marquette County Family Independence Agency Board
Marquette County Medical Care Facility

We have audited the balance sheet of Marquette County Medical Care Facility (a component unit of Marquette County, Michigan), as of December 31, 2003 and 2002, and the related statements of revenue, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marquette County Medical Care Facility at December 31, 2003 and 2002, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the financial statements, the Facility adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* as of January 1, 2002.

The accompanying financial statements do not present a Management's Discussion and Analysis, which would be an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

Plante & Moran, PLLC

January 28, 2004

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Marquette County Medical Care Facility

Balance Sheet

	December 31	
	2003	2002
Assets		
Current Assets		
Cash and cash equivalents (Note 2)	\$ 1,884,846	\$ 1,733,006
Accounts receivable (Note 3)	1,016,193	1,185,816
Prepaid and other current assets	<u>195,633</u>	<u>193,207</u>
Total current assets	3,096,672	3,112,029
Assets Limited as to Use (Note 2)	1,966,514	1,948,939
Property and Equipment (Note 4)	<u>5,665,388</u>	<u>6,069,856</u>
Total assets	<u>\$ 10,728,574</u>	<u>\$ 11,130,824</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 126,520	\$ 290,802
Accrued salaries	186,578	287,469
Accrued sick and vacation pay	467,749	431,283
Patient trust liability (Note 5)	4,772	5,040
Deferred revenue (Note 1)	<u>76,564</u>	<u>112,216</u>
Total current liabilities	862,183	1,126,810
Net Assets		
Invested in capital assets	5,665,388	6,069,856
Unrestricted	<u>4,201,003</u>	<u>3,934,158</u>
Total net assets	<u>9,866,391</u>	<u>10,004,014</u>
Total liabilities and net assets	<u>\$ 10,728,574</u>	<u>\$ 11,130,824</u>

Marquette County Medical Care Facility

Statement of Revenue and Expenses and Changes in Net Assets

	Year Ended December 31	
	2003	2002
Operating Revenue		
Net patient revenue	\$ 8,535,425	\$ 7,729,884
Other operating revenue	71,034	32,744
Proportionate share revenue	<u>187,083</u>	<u>359,765</u>
Total operating revenue	8,793,542	8,122,393
Operating Expenses		
Salaries	5,337,457	4,804,906
Other expenses	<u>3,817,913</u>	<u>3,518,994</u>
Total operating expenses	<u>9,155,370</u>	<u>8,323,900</u>
Operating Income (Loss)	(361,828)	(201,507)
Nonoperating Income		
Interest income	24,205	36,084
Transfers from other County funds (Note 6)	<u>200,000</u>	<u>-</u>
Total nonoperating income	<u>224,205</u>	<u>36,084</u>
Deficiency of Revenue over Expenses	(137,623)	(165,423)
Net Assets - Beginning of year	<u>10,004,014</u>	<u>10,169,437</u>
Net Assets - End of year	<u>\$ 9,866,391</u>	<u>\$ 10,004,014</u>

Marquette County Medical Care Facility

Statement of Cash Flows

	Year Ended December 31	
	2003	2002
Cash Flows from Operating Activities		
Cash received from patients and third-party payors	\$ 8,693,364	\$ 7,563,466
Other receipts from operations	71,034	32,744
Cash paid to employees and suppliers	(8,897,018)	(7,926,106)
Proportionate share revenue	<u>151,431</u>	<u>177,527</u>
Net cash provided by (used in) operating activities	18,811	(152,369)
Cash Flows from Capital and Related Financing Activities		
Purchase of capital assets	(73,333)	(357,901)
Transfers from other County funds	<u>200,000</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	126,667	(357,901)
Cash Flows from Investing Activities		
Deposits to (withdrawals from) patient trust	(268)	1,108
Interest received	<u>24,205</u>	<u>36,084</u>
Net cash provided by investing activities	<u>23,937</u>	<u>37,192</u>
Net Increase (Decrease) In Cash and Cash Equivalents	169,415	(473,078)
Cash and Cash Equivalents - Beginning of year	<u>3,681,945</u>	<u>4,155,023</u>
Cash and Cash Equivalents - End of year	<u>\$ 3,851,360</u>	<u>\$ 3,681,945</u>
Balance Sheet Classification of Cash		
Current assets - Cash and cash equivalents	\$ 1,884,846	\$ 1,733,006
Assets limited as to use	<u>1,966,514</u>	<u>1,948,939</u>
Total	<u>\$ 3,851,360</u>	<u>\$ 3,681,945</u>

Marquette County Medical Care Facility

Statement of Cash Flows (Continued)

A reconciliation of operating income (loss) to net cash from operating activities is as follows:

	Year Ended December 31	
	2003	2002
Operating income (loss)	\$ (361,828)	\$ (201,507)
Adjustments to reconcile operating income (loss) to net cash from operating activities:		
Depreciation	477,801	478,005
Bad debts	11,684	205,361
(Increase) decrease in assets:		
Accounts receivable	157,939	(371,779)
Prepaid expenses	(2,426)	(28,002)
Increase (decrease) in liabilities:		
Accounts payable	(164,282)	(59,766)
Accrued liabilities	(64,425)	7,557
Deferred revenue	(35,652)	(182,238)
Net cash provided by (used in) operating activities	<u>\$ 18,811</u>	<u>\$ (152,369)</u>

There were no significant noncash investing or financing activities for the years ended December 31, 2003 and 2002.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 1 - Nature of Business and Significant Accounting Policies

The Marquette County Medical Care Facility (the "Facility") is a component unit of the County of Marquette, Michigan.

The Facility is a 140-bed, long-term medical care unit owned and operated by Marquette County. It is governed by the Marquette County Family Independence Agency Board. This Board consists of three members, two of whom are appointed by the Marquette County Board of Commissioners, and one appointed by the Michigan Governor. Further, the Marquette County Board of Commissioners approves the budget for the Facility.

Basis for Presentation – The financial statements have been prepared in accordance with generally accepted accounting principles as prescribed by Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statement – and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999. The Facility now follows the "business-type" activities reporting requirements of GASB Statement No. 34 that provides a comprehensive one-line look at the Facility's financial activities. There was no impact to the net assets of the Facility in adopting GASB No. 34.

Accrual Basis – The financial statements have been prepared on the accrual basis of accounting, whereby revenue is recognized when earned and expenditures are recognized when the related liabilities are incurred and certain measurement and matching criteria are met.

Cash and Cash Equivalents – Cash and cash equivalents include investments in highly liquid debt instruments with an original maturity of three months or less.

Property and Equipment – All property and equipment are valued at historical cost. Donated assets are recorded at the fair market value at the time of the donation. Depreciation on such fixed assets is charged as an expense against the operations on a straight-line basis.

Sick and Vacation Pay – Sick and vacation pay are charged to operations when earned. Unused benefits are recorded as a current liability in the financial statements. Accrued sick balances total \$174,363 and \$201,769 at December 31, 2003 and 2002, respectively. Accrued vacation balances total \$293,386 and \$229,514 at December 31, 2003 and 2002, respectively.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Net Assets – Net assets of the Facility are classified in two components. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Unrestricted net assets are remaining net assets that do not meet the definition of invested in capital assets, net of related debt, or restricted.

Net Patient Revenue – Net patient revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors and bad debts written-off during the year. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Approximately 90 percent of the revenue from patient services is received from the Medicare and Medicaid programs. The Facility has agreements with the Medicare and Medicaid programs to provide reimbursement to the Facility at amounts different from its established rates. Contractual adjustments under third-party reimbursement programs represent the difference between the Facility's established rates for services and amounts reimbursed by third-party payors. A summary of the basis of reimbursement with these third-party payors follows:

- Medicare - Services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon clinical assessments completed by the Facility that are subject to review and final approval by Medicare.
- Medicaid - Services rendered to Medicaid program beneficiaries are paid at prospectively determined rates based on the Facility's historical costs, subject to limits.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from Medicare and Medicaid programs.

Proportionate Share Reimbursement Program (PSRP) – During the years ended December 31, 2003 and 2002, the Facility participated in the PSRP sponsored by the State of Michigan. In 2003, two transactions were completed. The first transaction in September was recorded in revenue in relation to the State fiscal year ended September 30, 2003. The second transaction in October was for the State fiscal year ended September 30, 2004 and therefore was recognized one quarter in revenue and three quarters in deferred revenue.

In 2002, two transactions were completed. The first transaction was recorded in revenue in relation to the State fiscal year that ended September 30, 2002. The second transaction received in October was for the State fiscal year ended September 30, 2003 and therefore was recognized one quarter in revenue and three quarters in deferred revenue.

Operating Revenues and Expenses – The Facility's statement of revenues, expenses and changes in net assets distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services as the Facility's principal activity. Nonexchange revenues, grants and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Operating expenses are all expenses incurred to provide health care services, other than financing costs.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 2 - Deposits

The Facility's deposits at December 31, 2003 and 2002 are composed of the following:

		2003		2002	
		Cash and Cash Equivalents	Assets Limited as to Use	Cash and Cash Equivalents	Assets Limited as to Use
Deposits:					
County	(1)	\$ 1,134,551	\$ 1,966,514	\$ 1,075,207	\$ 1,948,939
Bank	(2)	750,245	-	657,749	-
Petty cash		50	-	50	-
Total		<u>\$ 1,884,846</u>	<u>\$ 1,966,514</u>	<u>\$ 1,733,006</u>	<u>\$ 1,948,939</u>

The assets limited as to use are designated for the following purposes:

	2003	2002
By FIA Board for:		
Future capital purchases	\$ 1,748,623	\$ 1,732,996
Future pension	217,891	215,943
Total	<u>\$ 1,966,514</u>	<u>\$ 1,948,939</u>

- (1) **Deposits - County** - These funds were under the control of the County Treasurer, who deposited these funds with financial institutions. It is impractical to determine the amount covered by federal depository insurance, if any, as these funds are only a portion of the entire County deposits.
- (2) **Deposits - Bank** - These accounts are administered by the Marquette County Treasurer and are held in separate accounts in the name of the Facility. The deposits are reflected in the accounts of the bank (without recognition of checks written but not yet cleared or of deposits in transit) at \$758,229 and \$662,628 at December 31, 2003 and 2002, respectively. The federal depository insurance pertains to all the deposits of the County; hence, the specific coverage pertaining to the Facility's deposits, if any, is not determinable.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 3 - Accounts Receivable

The details of accounts receivable are set forth below:

	<u>2003</u>	<u>2002</u>
Patient receivables, gross	\$ 1,159,786	\$ 1,276,461
Less allowances for:		
Uncollectible accounts	(315,000)	(315,000)
Medicaid interim payment receivable	<u>171,407</u>	<u>224,355</u>
Net accounts receivable	<u>\$ 1,016,193</u>	<u>\$ 1,185,816</u>

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 4 - Property and Equipment

Capital asset activity for the years ended December 31, 2003 and 2002 was as follows:

2003	Depreciable Life-Years	2002	Additions	Retirements/ Transfers	2003
Cost:					
Land improvements	10-25	\$ 266,623	\$ 9,764	\$ -	\$ 276,387
Building and improvements	10-40	9,445,556	2,453	-	9,448,009
Movable equipment	4-20	<u>1,506,856</u>	<u>61,116</u>	<u>52,644</u>	<u>1,515,328</u>
Total		11,219,035	<u>\$ 73,333</u>	<u>\$ 52,644</u>	11,239,724
Accumulated depreciation:					
Land improvements		216,808	9,169	-	225,977
Building and improvements		3,868,963	393,633	-	4,262,596
Movable equipment		<u>1,063,408</u>	<u>75,491</u>	<u>53,136</u>	<u>1,085,763</u>
Total		<u>5,149,179</u>	<u>\$ 478,293</u>	<u>\$ 53,136</u>	<u>5,574,336</u>
Net carrying amount		<u>\$ 6,069,856</u>			<u>\$ 5,665,388</u>

2002	Depreciable Life-Years	2001	Additions	Retirements/ Transfers	2002
Cost:					
Land improvements	10-25	\$ 264,257	\$ 2,366	\$ -	\$ 266,623
Building and improvements	10-40	5,616,887	85,949	3,742,720	9,445,556
Movable equipment	4-20	1,237,269	269,587	-	1,506,856
Construction in progress		<u>3,742,720</u>	<u>-</u>	<u>(3,742,720)</u>	<u>-</u>
Total		10,861,133	<u>\$ 357,902</u>	<u>\$ -</u>	11,219,035
Accumulated depreciation:					
Land improvements		207,713	9,094	-	216,807
Building and improvements		3,470,133	398,830	-	3,868,963
Movable equipment		<u>993,328</u>	<u>70,081</u>	<u>-</u>	<u>1,063,409</u>
Total		<u>4,671,174</u>	<u>\$ 478,005</u>	<u>\$ -</u>	<u>5,149,179</u>
Net carrying amount		<u>\$ 6,189,959</u>			<u>\$ 6,069,856</u>

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 5 - Patient Trust Fund

The State Department of Treasury requires facilities to administer and account for monies of patients.

Note 6 - Related Party Transactions

As discussed in Note 1, the Facility is related to the County of Marquette.

During the fiscal year ended December 31, 2003, the County transferred \$200,000 to the Facility.

Maintenance of Effort (M.O.E.) is a County obligation to the State of Michigan. Every month, the State bills the County, at a per diem rate, for each Medicaid patient day at the Medical Care Facility. Expenses relating to M.O.E. are not included in these financial statements as they are paid directly by the County.

Note 7 - Risk Management

The Facility is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The Facility has purchased commercial insurance for workers' compensation claims, and participates in the County's insurance plan with the Michigan Municipal Risk Management risk pool for claims relating to general and auto liability (including malpractice), auto physical damage and property loss claims.

The Michigan Municipal Risk Management Authority risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the County.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2003 and 2002

Note 8 - Retirement System

The Facility is a component unit of Marquette County. Marquette County, including the Facility, participates in the Michigan Municipal Employees Retirement System. Michigan Municipal Employees Retirement System is an agent multiple-employer defined benefit pension plan that covers all employees of the County. The System provides retirement, disability and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. This information can be requested by writing to: Marquette County, County Building, 234 West Baraga Avenue, Marquette, MI 49855.

The obligation to contribute to, and maintain, the System for these employees was established by negotiations with the County's competitive bargaining units and requires a contribution from the employees of 3% of the first \$4,200 of annual compensation and 5% of portions over \$4,200. The Facility's contribution requirement is actuarially determined and is equal to the normal cost plus the level annual percentage of payroll payment required to amortize the unfunded actuarial accrued liability over 10 years.

Facility contributions to the plan for the years ended December 31, 2003, 2002 and 2001 were \$254,185, \$169,840 and \$126,435, respectively.

Additional Information



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Marquette County Family Independence Agency Board
Marquette County Medical Care Facility

We have audited the financial statements of Marquette County Medical Care Facility for the years ended December 31, 2003 and 2002. Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules of net patient revenue and operating expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

January 28, 2004

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Marquette County Medical Care Facility

Schedule of Net Patient Revenue

	Year Ended December 31	
	2003	2002
Daily Room Charges		
Medicaid	\$ 7,890,347	\$ 6,510,720
Medicare	437,098	337,381
Private pay and other	<u>799,969</u>	<u>1,122,720</u>
Total daily room charges	9,127,414	7,970,821
Ancillary Charges		
Drugs charged to patient	82,154	83,798
Lab	4,369	3,306
Oxygen	47,732	29,495
Physical therapy	91,258	64,895
Speech therapy	8,085	11,835
Occupational therapy	38,280	28,297
Supplies	<u>18,584</u>	<u>4,949</u>
Total ancillary charges	<u>290,462</u>	<u>226,575</u>
Gross patient charges	9,417,876	8,197,396
Revenue adjustments	<u>(882,451)</u>	<u>(467,512)</u>
Net Patient Revenue	<u>\$ 8,535,425</u>	<u>\$ 7,729,884</u>

Marquette County Medical Care Facility

Schedule of Operating Expenses

	Year Ended December 31			
	2003			2002
	Salaries	Other	Total	Total
Administration	\$ 418,116	\$ 286,189	\$ 704,305	\$ 733,991
Maintenance	183,243	335,039	518,282	450,244
Laundry	127,551	26,128	153,679	151,526
Housekeeping	305,396	12,910	318,306	299,639
Dietary	337,329	470,984	808,313	792,247
Pharmacy	-	107,229	107,229	119,179
Nursing	3,570,689	366,632	3,937,321	3,577,061
Physical therapy	233,725	46,312	280,037	135,529
Diversional therapy	161,079	13,063	174,142	166,516
Lab	329	3,850	4,179	2,165
Fringe benefits	-	1,671,776	1,671,776	1,417,798
Depreciation	-	477,801	477,801	478,005
Total - 2003	<u>\$ 5,337,457</u>	<u>\$ 3,817,913</u>	<u>\$ 9,155,370</u>	
Total - 2002	<u>\$ 4,804,906</u>	<u>\$ 3,518,994</u>		<u>\$ 8,323,900</u>